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**POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO**

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).

I hereby appoint:

<input checked="" type="checkbox"/> Practitioners associated with the Customer Number:	26111
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OR

Practitioner(s) named below (If more than ten patent practitioners are to be named, then a customer number must be used):

Name	Registration Number	Name	Registration Number

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:

<input checked="" type="checkbox"/> The address associated with Customer Number:	26111
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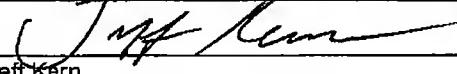
<input type="checkbox"/> Firm or Individual Name			
Address			
City	State	Zip	
Country	Telephone	Email	

Assignee Name and Address:

IPower Holdings LLC  
2711 Centerville Road, Suite 400  
Wilmington, DE 19808

A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

SIGNATURE of Assignee of Record  
The individual whose signature and title is supplied below is authorized to act on behalf of the assignee

Signature		Date 12/31/2007
Name	Jeff Kern	Telephone
Title	Authorized Person for IPower Holdings LLC	